

Contribution Rates

The table below shows contribution rates based on legislation enacted during the 2006 session.

	2005 ¹		2006 ¹		2007 ¹	
	Plan 1	Plan 2/3 ²	Plan 1	Plan 2/3 ²	Plan 1	Plan 2/3 ²
Public Employees' Retirement System (PERS)						
Member	6.00%	2.25%	6.00%	3.50%	6.00%	4.06%
Employer ^{3,4}	2.44%	2.44%	5.47% ⁵	5.47% ⁵	6.72%	6.72%
School Employees' Retirement System (SERS)						
Member	NA	2.75%	NA	3.79%	NA	4.32%
Employer ^{3,4}	NA	2.94%	NA	4.86%	NA	8.82%
Teachers' Retirement System (TRS)						
Member	6.00%	2.48%	6.00%	3.01%	6.00%	3.05%
Employer ^{3,4}	2.92%	2.92%	4.75%	4.75%	8.23%	8.23%
Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF)						
Member	0.00%	6.99%	0.00%	7.85% ⁶	0.00%	8.60%
Employer ⁴	0.19%	4.39%	0.19%	4.91% ⁶	0.19%	5.36%
State	0.00%	2.79%	0.00%	3.13% ⁶	0.00%	3.43%
Washington State Patrol Retirement System (WSPRS)						
Member	4.51%	4.51%	4.51%	4.51%	6.60%	6.60%
Employer ⁴	4.70%	4.70%	4.70%	4.70%	7.84%	7.84%

- 1 PERS, LEOFF and WSP rates become effective 7/1. TRS and SERS rates become effective 9/1.
- 2 Plan 3 members do not contribute to the defined benefit portion of their retirement benefits.
- 3 Employer rates are the same for Plans 2 and 3.
- 4 Employer rates include an administrative expense rate of 0.19%.
- 5 PERS UAAL supplemental rate increase of 0.01% for SB 6453 is effective 9/1/06. PERS UAAL rate phase-in of 1.77% for ESSB 6896 is effective 1/1/07. PERS Total Employer Rate from 7/1 to 8/31 is 3.69%. (5.47% - 1.77% - 0.01% = 3.69%). PERS Total Employer Rate from 9/1 to 12/31 = 3.70% (5.47% - 1.77% = 3.70%).
- 6 2006 LEOFF 2 rate includes a supplemental rate that becomes effective 9/1/06. Between 7/1 and 9/1 LEOFF 2 rates are: Member: 7.79%; Employer: 4.87% (includes the administrative expense); and State: 3.11%.